IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

W.A.No.1741 of 2005(E)

AGAINST THE JUDGEMENT IN W.P.(C).NO.7842/2005 (H) DATED 11/03/2005
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APPELLANT: PETITIONER:-

S. HARIMURALI, S/O.SREEDHARA PANICKER,
HINDU, AGED 45, RESIDING AT BRINDAVAN, THYCAUD,
TRIVANDRUM, PROP. GANESH STORES, THYCAUD,
TRIVANDRUM

BY ADV. SRI.M.RAMASWAMY PILLAI
SRI.P.M.JOSEPH

RESPONDENTS: RESPONDENTS:-

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1. THE STATE OF KERALA,
   REPRESENTED BY ITS FINANCE SECRETARY,
   GOVT. SECRETARIAT, TRIVANDRUM.

2. THE SALES TAX OFFICER,
   FIRST CIRCLE, PEROORKADA, THIRUVANANTHAPURAM.

3. THE DISTRICT COLLECTOR,
   COLLECTORATE, THIRUVANANTHAPURAM.

4. THE TAHSILDAR (R.R),
   TALUK OFFICE, TRIVANDRUM.

5. THE VILLAGE OFFICER,
   THYCAUD VILLAGE, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.K.B.PRADEEP.

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 14/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:-

H.L.Dattu,C.J. & K.T.Sankaran,J.

W.A.No.1741 of 2005-E

Dated, this the 14th day of September, 2007

JUDGMENT

H.L.Dattu,C.J.

This appeal arises out of an order passed by the learned Single Judge in W.P.(C).No.7842 of 2005 dated 11th March, 2005. The learned Single Judge has rejected the writ petition solely on the ground of delay and laches on the part of the petitioner in approaching this Court nearly after ten years from the date of impugned orders.

(2) The facts in brief are, that the petitioner is a dealer registered under the provisions of the Kerala General Sales Tax Act, 1963 ("Act" for short). Orders of assessments were passed against the petitioner in the year 1996 for the assessment years 1992-93, 1993-94 and 1994-95 under Sections 17(3) and 17(4) of the Act respectively. It is not the case of the petitioner that those assessment orders were not served on him.

(3) Petitioner, for the first time, has questioned the aforesaid assessment orders in a petition filed in the year 2005. Nowhere in the petition the petitioner has explained the reasons for approaching the Court nearly after ten years from the date of passing and service of the impugned orders.

(4) The learned Single Judge, taking into consideration that the discretionary and extra ordinary reliefs cannot be granted to a person who has slept over his rights, in our opinion, has rightly rejected the writ petition. The reasoning and conclusions reached by the learned Single Judge are in consonance with the law declared by the apex Court in several cases. In that

view of the matter, we do not find any ground to interfere with the orders passed by the learned Single Judge. Therefore, the appeal requires to be rejected and it is rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-